

UNITED STATES OF AMERICA,)	
)	
PLAINTIFF,)	
)	
v.)	No. 3:11-CR-25
)	Judge Phillips/Shirley
DAVID MINER,)	
)	
DEFENDANT.)	

The United States of America, by and through undersigned counsel, hereby submits the following response to defendant David Miner’s “Motion *in Limine* #1 Re: Websites” (Docket No. 62) (“Motion”). In his Motion, the defendant asks for a ruling that the “non-tax portions of Mr. Miner’s websites” be declared inadmissible. Later, in the Motion, the defendant states that “website testimony not related to taxes or IRx Solutions” should be inadmissible. As examples of the types of material that would be covered by this prohibition, the defendant references content expressing viewpoints on the United Nations, the Patriot Movement, Executive Orders, and essays that deal with “Patriotism or Nationalism” and refer to Nazi Germany.

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overly broad; the defendant also assisted clients with forming “common law trusts” through an entity known as “The Blue Ridge Group.” Since evidence regarding the latter activity is relevant to both the 26 U.S.C. §§ 7203 and 7212 offenses, it should not be excluded. From the specific examples provided in the Motion of the types of content that the defendant describes as irrelevant, the United States surmises that information regarding trusts and the Blue Ridge Group would not be among the materials that the defendant seeks to exclude. In addition, matters dealing specifically with tax administration should not be barred, since such items could relate directly to the 26 U.S.C. § 7212 offense.

Accordingly, the United States has no opposition to the exclusion *in limine* of items from the defendant’s websites, of the type identified in the defendant’s Motion, which are unrelated to IRx Solutions, the Blue Ridge Group, and matters pertaining to taxes, tax administration, and trusts.

Respectfully submitted,

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s/ Frank M. Dale, Jr.

By: _____

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CERTIFICATE OF SERVICE

I hereby certify that on February 12, 2013, a copy of the foregoing document was filed electronically. Notice of this filing will be sent by operation of the Court's electronic filing system to all parties indicated on the electronic filing receipt, who access this filing through the Court's electronic filing system.

s/ Frank M. Dale, Jr.

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